

ID: CCA_2008110714214132

Number: **200908032**

Release Date: 2/20/2009

Office:

UILC: 132.01-00

From:

Sent: Friday, November 07, 2008 2:21:49 PM

To:

Cc:

Subject: RE: no additional cost fringe benefit

If you are confident that your advice provides the right answer, then I don't think we need to pre-review it. If you think, for some reason, the opinion you are providing is controversial, questionable, or a "close call" (e.g. you could've gone either way with the conclusion), then I would like to pre-review.

I don't know the facts of your case, but it certainly seems reasonable to conclude that baseball tickets provided to employees of a baseball team/ organization could be excludable as no additional cost fringe benefits. The important issue, I think, is whether the employees were only provided tickets to games that had not been sold out. If the employees reserved tickets well in advance of the games, when no one could be sure whether the tickets would sell out or not, then there might be a problem with concluding that the tickets are no additional cost fringe benefits.

I would be interested in post-reviewing the opinion. Thanks.